



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE
TAX RULING 82-4

October 15, 1982

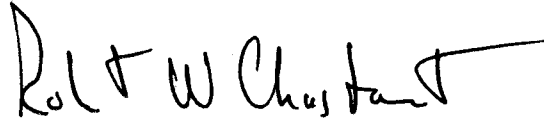
- Plant Nursery and Florist
Occupational & Business License Requirements

House Bill No. 693 (Chap. 417, Vol. 63 Laws of Delaware), approved July 21, 1982, amends Chapter 23 and Chapter 29, 30 Del. C., to make the following changes in the business license requirements of plant nurseries and florists:

- (1) Effective August 1, 1982, and extending until December 31, 1982, the occupational license tax category "Plant Nursery and Florist" (Section 2301 (a) (56), 30 Del. C.) is amended to apply only to "Retail Plant Nursery and Florist."
- (2) Effective August 1, 1982, Section 2901 (7), relating to the definition of "wholesaler", is amended by adding a new subsection (e) to include within such definition any persons, other than owners or operators of nurseries or farms, who are engaged in the business of operating a place where trees, plants, shrubs, flowers, etc., are purchased from others for the purpose of resale.
- (3) Effective August 1, 1982, Section 2908 (b), 30 Del. C., relating to exemptions, is amended to provide that persons who raise nursery and floral products for sale will be treated as farmers and exempt from the license requirements and taxes under Chap. 29, except that growers of nursery products will be subject to licensing and tax as a retailer to the extent, if any, they engage in sales at retail to the general public.
- (4) Effective January 1, 1983, Section 2901 (5), relating to the definition of "retailer", is amended to include within such definition "retail plant nurserymen and florists", and the occupational license category of "retail plant nursery and florist", Section 2301 (a) (56), is repealed.
- (5) All persons, including nurserymen and florists, who are engaged in more than one business, (e.g., as a wholesaler and retailer) are required to obtain annual licenses

October 15, 1982

for each separate business and pay the gross receipts tax on all receipts at the rate applicable to the business with the higher rate, unless adequate books and records are maintained to substantiate and permit the allocation and reporting of the receipts attributable to each specific business.

A handwritten signature in black ink, reading "Robert W. Chastant". The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

Robert W. Chastant
Director of Revenue

RRS:rb

25/06/82/22/15

